

**Commonwealth of Kentucky
Kentucky Department of Revenue**

**SUBSTITUTE FORMS DEVELOPMENT
FOR
INDIVIDUAL AND CORPORATE
FORMS**



**Tax Year 2016
Processing Year 2017**

**Version 1.3
January 11, 2017**

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REVISION HISTORY

Version	Date	Nature of Change
1.0	7/17/2016	Published to website
1.3	1/11/2017	Updated contact list.

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INTRODUCTION

The 2016 Kentucky tax forms and schedules, including individual, partnership, fiduciary and corporation income tax returns and all appropriate schedules for these returns, must be submitted in an approved format as prescribed by the Kentucky Department of Revenue (KDOR). Individual (resident) income tax returns must be designed in 2D-barcode format as prescribed by KDOR even if a vendor does not support the barcode for Kentucky. The approval process ensures that substitute tax forms:

- Are compatible with the KDOR's automated processing system or 2D barcode system; and
- Present information in a uniform pattern.

Definition of a Substitute Tax Form

A substitute tax form is any form other than the official form printed by KDOR, which is commercially typeset and printed, or computer produced or computer programmed.

APPROVAL OF SUBSTITUTE INCOME TAX FORMS

Any company that designs and / or markets substitute tax forms which are submitted for processing by KDOR must receive prior approval from KDOR. Approval is required each year before releasing or distributing substitute tax forms as paper copy or as part of a software product to its customers or clients.

Prior to or included with the first transmission of forms for approval, each vendor is required to include a list of all forms they expect to submit for approval. A Letter of Intent for Substitute Forms Design form should be completed documenting this information. The fill-in version of the Letter of Intent is found on our Substitute Forms Design web page. This will enable KDOR to determine when a vendor has submitted all supported forms so the website can be updated with approval information.

(If the vendor does not submit the list of forms that will need approval, the status for that vendor on our website will remain pending until KDOR is notified by the vendor that no other forms will be submitted. It will be the vendor's responsibility to notify KDOR when all of the forms have been submitted and approved.)

If a vendor uses another vendor's substitute forms in their software package, they should submit data-filled forms for data placement approval. Please notify KDOR of which forms are in this category.

Once a vendor has received approval, their customers or clients do not need to request additional approval to use the approved substitute tax forms. Vendors are encouraged to include approval information in their release.

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GUIDELINES FOR PROGRAMMING SUBSTITUTE TAX FORMS

Reproduced tax forms that deviate from the official forms, including those produced by tax software, are considered substitute tax forms and must be approved before use.

Substitute tax forms, including business income tax returns and all appropriate schedules for these returns, must be compatible with KDOR's automated processing system and KDOR must be able to process the forms in the same manner as the official form. KDOR reserves the right to reject any substitute tax form that does not meet the guidelines mentioned in this document or that would cause processing problems.

Margins and Layout

Substitute tax forms must have margins on all sides at least as large as the margins on the official forms. One-sided reproduced tax forms are acceptable even if the official form is two-sided.

Some official forms are designed with dropout ink boxes to guide a taxpayer through manual preparation. For computer generated forms these boxes are not needed or desired. Eliminating these boxes allows the vertical placement on the page to be adjusted to allow for easier programming. See formatting requirements for each form. The formatting will not be exactly the same as the official forms but will be grouped in the same manner.

Text on Substitute Forms and Schedules

The order of a substitute schedule must follow the official schedule, including title, space for taxpayer name and identification number, year, captions, line numbers and line descriptions. To avoid having text in the areas to be read, omit the text that designates placement of name and address and the text at the tops of the columns that say "DOLLARS" and "CENTS". Captions and line descriptions from the official schedules may be shortened to one print line on substitute forms. To do this, it is acceptable to use abbreviations and contractions and omit articles and prepositions. However, key words that make identification of the caption or line description clear must be retained. Instructional text may be omitted.

Substitute tax forms must closely resemble the style and size of type used on the official form.

The Taxpayer/Preparer signature area may not be rearranged, relocated or reworded. The perjury statement and signature line areas must be retained and worded exactly as on the official form. The signature area format on substitute forms must conform to that of the official form.

Printing Amounts in Data Fields

- Characters in data fields must be printed at a minimum of 10 characters per inch. For data entry in areas that have handprint boxes on the official form, data should be printed without lines beneath the data.
- Amounts should be right justified. Spaces should not be placed between characters but commas may be used.

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- Amounts must be rounded to whole dollars; cents should be shown with zeros. Individual and business forms have been designed with 00 populated in the cents fields.
- If a monetary amount is negative, place a leading minus sign in the first field to the left of the first number.
- All numeric fields should be left blank if there is no entry.

Boxes Designating an Option

- On the official form there are boxes to be checked. These all may be marked with an "X" without the box but in the area designated on the layout for that form. Although the boxes may be (and some should be) omitted, the text for the boxes must be printed.

Company Identification Code

Substitute tax forms must include a company identification code if the form does not contain a 1D barcode in the header section of the page. The company identification code is a four character numeric code assigned by the NACTP. Beginning with 2006 tax returns, a 1D barcode was placed on the majority of tax forms containing the tax year, the four (4) digit company identification code and a four (4) digit form number. A complete listing of the forms containing the 1D barcode can be found at the following link: <http://revenue.ky.gov/Software-Developer/Pages/Substitute-Forms-Design.aspx>.

In some cases, the design of the form, and the design of the software to perform the tax calculations are created by two separate organizations. The four digit company identification code refers to the developer who creates the form design only, and not to the developer who designs the software to perform the tax calculations.

The company identification code must be printed on each substitute tax form where specified in the specifications for that form. Substitute forms that do not have the company identification code will not be approved.

Vendors that produce a 2D barcode but who do not produce their own forms should place their company identification code in the lower right hand corner of the return. The lower left-hand corner of the return is reserved for the form developer.

Internal Control Numbers

Internal control numbers and symbols used by computerized processors to identify the taxpayer and tax practitioner may be shown on substitute forms. If these numbers or symbols are used, print them in the upper right margin of the substitute tax form.

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GUIDELINES FOR CUSTOMER USE

Vendors are requested to inform their customers and clients of paper and printing requirements for substitute forms.

Paper Requirements

Use white paper of equal or better quality than the 20-lb. paper used for the official form. Use the same size paper as the official form.

Printing Requirements

All forms must have a high standard of legibility for printing and for data entry. KDOR reserves the right to reject forms with poor legibility. The ink and printing method used must ensure that no part of a form (including text, graphics and data entries) develops smears or other quality deterioration during preparation or processing. Black ink must be used.

SUBSTITUTE TAX FORM APPROVAL PROCESS

What the Company Must Do

- Submit your substitute tax forms to KDOR for review before distribution or release to customers or clients. KDOR requires a minimum of 2 samples for testing purposes. Samples must be produced in accordance with the specifications outlined within this document. One sample should be blank and the other should be data-filled. The data-filled return can consist of X's and 9's. X's for alpha; 9's for numeric values or a combination.
- It is acceptable to send form submissions, with the exception of scannable forms, in pdf format via email to the contact person for that particular tax type. If there is an issue with the electronic copy, a hard copy will be requested. Contact information is found at the end of this document.
- **A hard copy of the scanned forms below must be mailed to the scannable forms contact for approval. This will allow the document to be scanned in its true form and any issues identified and addressed prior to distribution. See the contact section at the end of this document for the mailing address.**
 - **Form 720-ES (41A720ES)**
 - **Form 720-V(41A720-S12)**
 - **Form 41A720SL (41A720SL)**
 - **Form 740-ES (42A740ES)**
 - **Form 740-V (42A740V)**
 - **Form 40A102 (40A102)**
- Make corrections and revisions to substitute tax forms upon notification by KDOR and resubmit for approval.
- Provide customers or clients with the instructions for correctly producing approved substitute tax forms. These instructions must include information on the printer fonts required to produce approved substitute tax forms.

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- Upon request, provide customers or clients with copies of a substitute tax form approval letter.

What KDOR Will Do

- Disseminate information regarding substitute tax forms design and development;
- Review substitute tax forms;
- Send a list via email indicating which forms are approved and which forms are not approved. If forms are not approved, errors will be noted and returned with a request for the forms to be corrected and resubmitted. If the vendor requires a letter of approval be mailed, they should contact the person approving the forms and one will be provided. Otherwise, approval notification will be via email for efficiency in the approval process.
- Accept forms for tentative approval based on draft postings once they are posted to our substitute forms web page (<http://revenue.ky.gov/Software-Developer/Pages/Substitute-Forms-Design.aspx>). If a tentative approval is granted and the form changes, the vendor will be required to make all appropriate changes.

Note: KDOR does not review or approve the logic of specific software programs or confirm the calculations entered on substitute tax forms output from software programs. KDOR will not be responsible for proofreading the forms for spelling and grammatical errors. The accuracy of software programs is the responsibility of the software developer, distributor or user.

If you experience problems with approvals for any type of form, please send inquiries to the appropriate primary or secondary contact at the end of this document.

GENERAL INFORMATION REGARDING RECORD LAYOUT

Starting Positions

Vertical and horizontal starting positions are the top and left edges of the paper. Vertical print spacing is 6 lines per inch and horizontal measurement is 12 characters per inch. The positions shown in the tables are the range of positions that must be used.

Reference Marks

The reference mark is the first item scanned; all other data is measured in relationship to the reference mark. It must be identical in size, thickness and position as the official form produced by KDOR. The reference mark (line is 2 point) is printed on lines in the designated positions unless otherwise noted. There should be at least three-sixteenth inch white space surrounding the reference mark.

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Income Tax Forms and Schedules without a Form ID

Non-scannable forms do not have a Form ID or reference mark. These forms must have the company name or 4 digit vendor identification code printed on the form in the lower left hand corner.

Company ID Code

This number can be printed with a courier font. The Company ID is printed on line 62 starting in position 8 unless otherwise noted.

Scanned Income Tax Forms and Schedules

A hard copy of the scanned forms must be mailed to the Scannable documents contact for approval. Contact information can be found at the end of this document. This will allow us to scan the document in its true form and determine if there are any issues.

These forms will be posted to the Substitute Forms web page but will not be posted to the public Tax Forms web page. The public will be instructed to obtain a copy from their tax software provider or to the KDOR Taxpayer Service Centers. They may also request the forms by calling 502-564-3658 or by submission of the Form Requisition (Form 40A727) to KDOR.

The list of scannable forms is listed below. Contact Nick Harren if a hardcopy of a form is needed for development.

- **Form 740-ES**
- **Form 740-V**
- **Form 40A102**
- **Form 41A720SL**
- **Form 720-ES**
- **Form 720-V(41A720-S12)**

All scannable forms should use 0002 at the end of the form id to identify that they are substitute forms. (41A720ES0002, 41A720S120002, 41A720SL0002, 42A740ES0002, 42A740V0002, and 40A1020002)

If the bar code scanner is unable to read the Form ID number, the entire document will be rejected. **This number must be printed with an OCR-A font.** The Form ID is printed on line 15 starting in position 69 unless otherwise noted.

1D Barcode

The 1D barcode contains the two (2) digit tax year, the four (4) digit Vendor Identification Code and a four (4) digit form number. These forms must have the 4 digit Vendor Identification Code contained in the 1D Barcode in positions 3 through 6. `

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Barcode Placement

A list of individual and corporate tax forms with 1D barcodes can be found at the following url: <http://revenue.ky.gov/Software-Developer/Pages/Substitute-Forms-Design.aspx>

Location on Page – The 1D barcode should be printed on the upper center portion of the return with ¼ inch of surrounding white space.

Size and Type – 30 point, 3 of 9 barcode font.

The horizontal placement of the barcode on the 740 and 740-EZ is position 47 through 77. The vertical placement of the barcode varies on each form. The 740 (lines 7 through 17) and the 740-EZ (lines 7 through 17).

Any vendor that supports the 2D barcode for KY should have the default set to ON for the barcode.

There are some corporate forms that differ from this 1D placement. Please refer to the placement on the form for the Form 851-K, Schedule AN, Schedule CR, Schedule CR-C, Schedule KCR and Schedule KCR-C.

Forms without 1D Barcode

The following Individual Income Tax forms do not have a 1D barcode. The Vendor Identification Code is required in the lower left hand corner of the form for identification.

12A200 – Installment Agreement
40A727 – Forms Requisition
42A740-EPAY – KY Electronic Payment Request Form
42A740-S22 – Form 8879-K
42A740-S23 - Form 740-V

Please review the 740-ES layout below for the placement of the Form ID.

42A740ES - 740-ES Individual Estimated Tax Voucher

The following Corporate Tax forms do not have a 1D barcode. The Vendor Identification Code is required in the lower left hand corner of the form for identification.

40A200 – Form PTE-WH
40A201ES - Form 740NP-WH-ES
40A201NP-WH-SL – Application for Six Month Extension of Time to File Form 740-NP-WH
41A720ES – Form 720-ES
41A720-S12 – Form 720-V
41A720SL – Extension of Time To File Kentucky Corporation / LLET Return
41A720-S80 – Form 8874(K)
41A720-S83 – Form 8874(K)-C
41A720-S8 – Form 8879(C)-K

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41A720-S85 – Application for Preliminary Authorization of the ENDOW Kentucky Tax Credit
41A800 – Corporation and Pass-Through Entity Nexus Questionnaire
41A802 – Corporation and Pass-Through Entity Related Party Expense Questionnaire

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SCANNABLE FORMS

Kentucky Individual Income Tax Estimated Voucher - 42A740-ES

Voucher Size 8 1/2 x 3 1/2 inches (21 lines)

**Please note that the Social Security Numbers and Year Ending are now above the caption
instead of below it.**

KENTUCKY ESTIMATED TAX VOUCHER INSTALLMENT 1	2017 INDIVIDUAL INCOME TAX Form 740-ES Due April 18, 2017 12/31/2017 Year Ending	For FISCAL year filers ONLY FISCAL year ending ____ / ____
<div style="display: flex; justify-content: space-between;"><div>Your Social Security No. </div><div>Spouse's Social Security No. </div></div>		
<div style="display: flex; justify-content: space-between;"><div>LAST NAME </div><div>FIRST NAME </div><div>SPOUSE'S NAME </div></div>		
Mailing Address (Number and Street including Apartment No. or P.O. Box) _____		Amount Paid 0 0
City, Town or Post Office _____	State _____ Zip Code _____	42A740ES0003
Kentucky Department of Revenue Frankfort, KY 40620-0009		7
<div style="display: flex; justify-content: space-between;"><div>Make check payable to: Kentucky State Treasurer.</div><div>DO NOT ATTACH CHECK TO VOUCHER</div><div>42A740ES (09/16)</div></div>		

KENTUCKY ESTIMATED TAX VOUCHER INSTALLMENT 2	2017 INDIVIDUAL INCOME TAX Form 740-ES Due June 15, 2017 12/31/2017 Year Ending	For FISCAL year filers ONLY FISCAL year ending ____ / ____
<div style="display: flex; justify-content: space-between;"><div>Your Social Security No. </div><div>Spouse's Social Security No. </div></div>		
<div style="display: flex; justify-content: space-between;"><div>LAST NAME </div><div>FIRST NAME </div><div>SPOUSE'S NAME </div></div>		
Mailing Address (Number and Street including Apartment No. or P.O. Box) _____		Amount Paid 0 0
City, Town or Post Office _____	State _____ Zip Code _____	42A740ES0003
Kentucky Department of Revenue Frankfort, KY 40620-0009		7
<div style="display: flex; justify-content: space-between;"><div>Make check payable to: Kentucky State Treasurer.</div><div>DO NOT ATTACH CHECK TO VOUCHER</div><div>42A740ES (09/16)</div></div>		

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KENTUCKY ESTIMATED TAX VOUCHER INSTALLMENT 3	2017 INDIVIDUAL INCOME TAX Form 740-ES Due September 15, 2017 12/31/2017 Year Ending	For FISCAL year filers ONLY FISCAL year ending ____/____/____						
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">Your Social Security No.</td> <td style="width: 33%; text-align: center;">12/31/2017 Year Ending</td> <td style="width: 33%; text-align: right;">Spouse's Social Security No.</td> </tr> <tr> <td style="border-bottom: 1px solid black;">LAST NAME</td> <td style="border-bottom: 1px solid black;">FIRST NAME</td> <td style="border-bottom: 1px solid black;">SPOUSE'S NAME</td> </tr> </table>			Your Social Security No.	12/31/2017 Year Ending	Spouse's Social Security No.	LAST NAME	FIRST NAME	SPOUSE'S NAME
Your Social Security No.	12/31/2017 Year Ending	Spouse's Social Security No.						
LAST NAME	FIRST NAME	SPOUSE'S NAME						
Mailing Address (Number and Street including Apartment No. or P.O. Box)		Amount Paid 00						
City, Town or Post Office State Zip Code		42A740ES0003 						
Make check payable to: Kentucky State Treasurer.								
DO NOT ATTACH CHECK TO VOUCHER								

KENTUCKY ESTIMATED TAX VOUCHER INSTALLMENT 4	2017 INDIVIDUAL INCOME TAX Form 740-ES Due January 16, 2018 12/31/2017 Year Ending	For FISCAL year filers ONLY FISCAL year ending ____/____/____						
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">Your Social Security No.</td> <td style="width: 33%; text-align: center;">12/31/2017 Year Ending</td> <td style="width: 33%; text-align: right;">Spouse's Social Security No.</td> </tr> <tr> <td style="border-bottom: 1px solid black;">LAST NAME</td> <td style="border-bottom: 1px solid black;">FIRST NAME</td> <td style="border-bottom: 1px solid black;">SPOUSE'S NAME</td> </tr> </table>			Your Social Security No.	12/31/2017 Year Ending	Spouse's Social Security No.	LAST NAME	FIRST NAME	SPOUSE'S NAME
Your Social Security No.	12/31/2017 Year Ending	Spouse's Social Security No.						
LAST NAME	FIRST NAME	SPOUSE'S NAME						
Mailing Address (Number and Street including Apartment No. or P.O. Box)		Amount Paid 00						
City, Town or Post Office State Zip Code		42A740ES0003 						
Make check payable to: Kentucky State Treasurer.								
DO NOT ATTACH CHECK TO VOUCHER								

The Form Id in the 740-ES for the substitute form should be 42A740ES0002.

Installment due dates are as follows:	Installment 1	April 18, 2017
	Installment 2	June 15, 2017
	Installment 3	September 15, 2017
	Installment 4	January 16, 2018

Name of Field	Line number from top of voucher	Position
Primary social security number (text is on line)	9	9-19
Check digit on primary social security number (see check digit information below)	9	22
Secondary social security number (text is on line)	9	27-37
Check digit on secondary social security number	9	40
Year ending (text is on line)	9	47-56
Amount paid (text is on line)	10	61-81
Name (Primary taxpayer's last name, first name, secondary taxpayer's first name) No punctuation.	15	11-35
Street address	16	11-35

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City	17	11-27
State	17	29-30
Zip	17	33-42
Form ID (42A740ES0002)	15	70-81
Reference Mark	Top of line 17 to bottom of line 19	73-77
Company Code	18	61-65

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Kentucky Electronic Payment Voucher - 42A740-V

Please note that the Social Security Numbers and Names are above the caption instead of below it.

FORM 740V(9-16)	Kentucky Electronic Payment Voucher	2016
<div style="display: flex; justify-content: space-between;"><div>YOUR SOCIAL SECURITY NUMBER</div><div>SPOUSE'S SOCIAL SECURITY NUMBER</div></div>		
<div style="display: flex; justify-content: space-between;"><div>LAST NAME</div><div>YOUR FIRST NAME</div><div>SPOUSE'S INITIALS</div></div>		
<div style="border: 1px solid black; padding: 5px;"><div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div><div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div><div style="display: flex; justify-content: space-between;"><div>CITY, TOWN OR POST OFFICE</div><div>STATE</div><div>ZIP CODE</div></div></div>		<div>Additional Tax Due</div> <div>Interest, File Late and Pay Late Penalties</div> <div>Total Payment</div>
<div>Make check payable to: Kentucky State Treasurer Mail to: Kentucky Department of Revenue Frankfort, KY 40620-0011</div>		<div>42A740V0002</div> <div style="border: 1px solid black; width: 40px; height: 40px; margin: 10px auto;"></div>
<div>DO NOT ATTACH CHECK TO VOUCHER 42A740-S23</div>		

The Form Id in the 740-V for the substitute form should be 42A740V0002.

The placement of the required data on this form should look similar to the example below.

FORM 740V(9-16)	Kentucky Electronic Payment Voucher	2016
<div style="display: flex; justify-content: space-between;"><div>YOUR SOCIAL SECURITY NUMBER</div><div>SPOUSE'S SOCIAL SECURITY NUMBER</div></div>		
<div style="display: flex; justify-content: space-between;"><div>LAST NAME</div><div>FIRST NAME</div><div>SPOUSE'S NAME</div></div>		
<div style="border: 1px solid black; padding: 5px;"><div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div><div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div><div style="display: flex; justify-content: space-between;"><div>CITY, TOWN OR POST OFFICE</div><div>STATE</div><div>ZIP CODE</div></div></div>		<div>Additional Tax Due</div> <div>Interest, File Late and Pay Late Penalties</div> <div>Total Payment</div>
<div>Make check payable to: Kentucky State Treasurer Mail to: Kentucky Department of Revenue Frankfort, KY 40620-0011</div>		<div>42A740V0003</div> <div style="border: 1px solid black; width: 40px; height: 40px; margin: 10px auto;"></div>
<div>DO NOT ATTACH CHECK TO VOUCHER 42A740-S23</div>		

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Corporation Income/Limited Liability Entity Tax Estimated Tax Voucher - Form 41A720-ES

The following example is included as a reference point for the development of the Form 720-ES – Corporation Income/LLET Estimated Tax Voucher.

The company code should be placed on line 21 (left hand corner) on the Form 720-ES.

Form 720-ES KENTUCKY ESTIMATED TAX VOUCHER	2017 CORPORATION INCOME/LIMITED LIABILITY ENTITY TAX KY Corporation / LLET Account No. Taxable Year Ending (MMYY)	INSTALLMENT 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> <div style="text-align: center;"> <u>20</u> TRAN CODE </div>
Entity Name _____		
Federal Identification Number (FEIN) _____	Corporation Income Tax . 0 0 Limited Liability Entity Tax . 0 0 Total . 0 0	
Telephone Number _____		
Print or Type Name of Responsible Party _____	Mail to: KY Department of Revenue Frankfort, KY 40620-0021	<div style="color: blue;">41A720ES0002</div> <div style="border-left: 2px solid blue; height: 100px; margin-top: 10px;"></div>
41A720ES(07-16)		

The placement of the required data on this form should look similar to the example below.

Form 720-ES KENTUCKY ESTIMATED TAX VOUCHER	2017 CORPORATION INCOME/LIMITED LIABILITY ENTITY TAX KY Corporation / LLET Account No. Taxable Year Ending (MMYY)	INSTALLMENT 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> <div style="text-align: center;"> <u>20</u> TRAN CODE </div>
Entity Name _____		
<div style="border: 1px solid black; padding: 5px;"> Federal Identification Number _____ Number and Street _____ City, State ZIP Code Telephone Number </div>	Corporation Income Tax Limited Liability Entity Tax Total	<div style="display: flex; justify-content: space-between; font-size: small;"> Dollars Cents </div> <div style="border: 1px solid black; padding: 5px; text-align: right;"> <div style="display: flex; justify-content: space-between;"> 0 0 0 0 0 0 </div> </div>
Print or Type Name of Responsible Party _____	Mail to: KY Department of Revenue Frankfort, KY 40620-0021	<div style="color: blue;">41A720ES0003</div> <div style="border-left: 2px solid blue; height: 100px; margin-top: 10px;"></div>
41A720ES(07-16)		

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Extension of Time to File Kentucky Corporation/LLET Return - Form 41A720SL

The following example is included as a reference point for the development of the Form 41A720SL – Extension of Time to File Kentucky Corporation/LLET Return.

41A720SL (6/16) Department of Revenue		EXTENSION OF TIME TO FILE KENTUCKY CORPORATION / LLET RETURN		<u>24</u> TRAN CODE
KY Corporation / LLET Account No.		Taxable Year Ending (MMYY)		
		Federal Identification Number		
State and Date of Organization		Corporation Income Tax	. 0 0	
		Limited Liability Entity Tax	. 0 0	
		Total	. 0 0	
Name of President, Partner or Member		Telephone No. of Entity		
Form Type (Check the box): <input type="checkbox"/> Form 720 <input type="checkbox"/> Form 720S <input type="checkbox"/> Form 725 <input type="checkbox"/> Form 765				41A720SL0002
Signature of Principle Officer or Chief Accounting Officer OR Preparer Other Than Taxpayer		Date		Mail to: KY Department of Revenue Frankfort, KY 40620-0021

The placement of the required data on this form should look similar to the example below.

41A720SL (6/16) Department of Revenue		EXTENSION OF TIME TO FILE KENTUCKY CORPORATION / LLET RETURN		<u>24</u> TRAN CODE						
KY Corporation / LLET Account No.		Taxable Year Ending (MMYY)								
Entity Name		Federal Identification Number								
		Dollars Cents								
Number and Street		State and Date of Organization		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Corporation Income Tax</td><td style="text-align: right;">0 0</td></tr> <tr><td>Limited Liability Entity Tax</td><td style="text-align: right;">0 0</td></tr> <tr><td>Total</td><td style="text-align: right;">0 0</td></tr> </table>	Corporation Income Tax	0 0	Limited Liability Entity Tax	0 0	Total	0 0
Corporation Income Tax	0 0									
Limited Liability Entity Tax	0 0									
Total	0 0									
City State ZIP Code										
Name of President, Partner or Member		Telephone No. of Entity								
Form Type (Check the box): <input type="checkbox"/> Form 720 <input type="checkbox"/> Form 720S <input type="checkbox"/> Form 725 <input type="checkbox"/> Form 765										
Signature of Principle Officer or Chief Accounting Officer OR Preparer Other Than Taxpayer		Date		Mail to: KY Department of Revenue Frankfort, KY 40620-0021						

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Extension of Time to File Kentucky Form 740-NP-WH - Form 40A201NP-WH-SL

The following example is included as a reference point for the development of the Form 40A201NP-WH-SL – Extension of Time to File Kentucky Form 740NP-WH.

0 9 RETURN TYPE		EXTENSION OF TIME TO FILE KENTUCKY FORM 740NP-WH		40A201NP-WH-SL (10-16) Department of Revenue	
Federal Identification Number (FEIN) _____		Taxable Year Ending _____ M M Y Y		_____ Kentucky NRWH Account Number	
Individual Income Tax	<div style="border: 1px solid black; padding: 2px; text-align: right;">00</div>				
Corporation Income Tax	<div style="border: 1px solid black; padding: 2px; text-align: right;">00</div>				
Total	<div style="border: 1px solid black; padding: 2px; text-align: right;">00</div> <i>(Round to the nearest dollar)</i>				
OFFICIAL USE ONLY					
VAL #					
Signature of Principal Officer or Chief Accounting Officer or Preparer Other Than Taxpayer					Date


The following example is included as a reference point for the development of the form's name, address and phone number section for the software generated substitute form.

0 9 RETURN TYPE		EXTENSION OF TIME TO FILE KENTUCKY FORM 740NP-WH		40A201NP-WH-SL (10-16) Department of Revenue	
Federal Identification Number (FEIN) _____		Taxable Year Ending _____ M M Y Y		_____ Kentucky NRWH Account Number	
Individual Income Tax	<div style="border: 1px solid black; padding: 2px; text-align: right;">00</div>				
Corporation Income Tax	<div style="border: 1px solid black; padding: 2px; text-align: right;">00</div>				
Total	<div style="border: 1px solid black; padding: 2px; text-align: right;">00</div> <i>(Round to the nearest dollar)</i>				
OFFICIAL USE ONLY					
VAL #					
Signature of Principal Officer or Chief Accounting Officer or Preparer Other Than Taxpayer			Date		
Name of Entity (Print or Type) State and Date of Organization					
Number and Street					
City		State	ZIP Code		
Name of President, Partner or Member				Telephone No. of Entity	


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720-V Electronic Filing Payment Voucher - Form 41A720-S12

The following example is included as a reference point for the development of the Form 41A720-S12 – 720-V Electronic Filing Payment Voucher.

41A720-S12(10-16) Department of Revenue	<u>23</u> TRAN CODE	720-V ELECTRONIC FILING PAYMENT VOUCHER	DO NOT send a copy of the electronically filed return with payment of tax due. Please use Form 720-V to submit payment.	2016
KY Corporation / LLET Account No. Federal Identification Number	Taxable Year Ending (MMYY)	1. Corporation Income Tax 2. Income Interest and Penalty 3. Limited Liability Entity Tax 4. LLET Interest and Penalty 5. Total	<div style="text-align: right;"> ■ ■ ■ ■ ■ </div>	
				41A720S120002
		Contact Name and Telephone Number		
				

The placement of the required data on this form should look similar to the example below.

41A720-S12(10-16) Department of Revenue	<u>23</u> TRAN CODE	720-V ELECTRONIC FILING PAYMENT VOUCHER	DO NOT send a copy of the electronically filed return with payment of tax due. Please use Form 720-V to submit payment.	2016
KY Corporation / LLET Account No. Federal Identification Number	Taxable Year Ending (mm/yy)	1. Corporation Income Tax 2. Income Interest and Penalty 3. Limited Liability Entity Tax 4. LLET Interest and Penalty 5. Total	<div style="text-align: right;"> ■ ■ ■ ■ ■ </div>	
<div style="border: 1px solid black; padding: 5px;"> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">Name of Entity (Print or Type)</div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;">Number and Street</div> <div style="display: flex; justify-content: space-between;"> City State ZIP Code </div> </div>		Contact Name and Telephone Number		41A720S120003
				

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2017 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT AND KENTUCKY ESTIMATED TAX VOUCHER Form 740NP-WH-ES									
INSTALLMENT 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>						Taxable Year Ending <div style="border: 1px solid black; display: inline-block; width: 40px; height: 30px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 40px; height: 30px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 40px; height: 30px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 40px; height: 30px; margin: 2px;"></div> M M Y Y			
<div style="border: 1px solid black; padding: 2px;"> Individual Tax Type Return 08 </div>	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="text-align: right; padding-right: 5px;"> 0 0 </div> </div>				Kentucky NRWH Acct. No. <div style="border: 1px solid black; display: flex; height: 20px; width: 100%;"></div>		Federal Identification Number (FEIN) <div style="border: 1px solid black; display: flex; height: 20px; width: 100%;"></div>		
<div style="border: 1px solid black; padding: 2px;"> Corporate Tax Type Return 07 </div>	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="text-align: right; padding-right: 5px;"> 0 0 </div> </div>								
Total Tax Paid	<div style="border: 1px solid black; display: flex; align-items: center;"> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="text-align: right; padding-right: 5px;"> 0 0 </div> </div>								
<i>(Round to the nearest dollar)</i>									
<div style="border: 1px solid black; padding: 2px; background-color: #f0f0f0;"> OFFICIAL USE ONLY </div>			Make check payable to: Kentucky State Treasurer Mail to: Kentucky Department of Revenue Frankfort, KY 40619-0006						
<div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); padding-right: 5px;">VAL #</div> <div style="flex-grow: 1; border-bottom: 1px solid black;"></div> </div> </div>			CHECKS ONLY - DO NOT INCLUDE CHECK STUBS DO NOT STAPLE PAYMENT TO VOUCHER 40A201ES(10-16)						

2017 PASS-THROUGH ENTITY NONRESIDENT DISTRIBUTIVE SHARE WITHHOLDING REPORT AND COMPOSITE INCOME TAX RETURN VOUCHER									
KENTUCKY ESTIMATED TAX VOUCHER INSTALLMENT	Form 740NP-WH-ES	<div style="text-align: right;">Taxable Year Ending</div> <div style="border: 1px solid black; width: 100px; height: 40px; margin: 0 auto; position: relative;"> M M Y Y </div>							
1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>									
<div style="border: 1px solid black; padding: 2px;">Individual Tax Type Return 08</div>	<div style="border: 1px solid black; padding: 2px;">Kentucky NRWH Acct. No.</div>	<div style="border: 1px solid black; padding: 2px;">Federal Identification Number (FEIN)</div>							
<div style="border: 1px solid black; padding: 2px;">Corporate Tax Type Return 07</div>	<div style="border: 1px solid black; padding: 2px;">Total Tax Paid</div>	<div style="border: 1px solid black; padding: 2px;">Name of Pass-through Entity</div>							
<div style="border: 1px solid black; padding: 2px;">(Round to the nearest dollar)</div>		<div style="border: 1px solid black; padding: 2px;">Number and Street</div>							
<div style="border: 1px solid black; padding: 2px;">OFFICIAL USE ONLY</div>		<div style="border: 1px solid black; padding: 2px;">City, State, ZIP Code</div>							
<div style="border: 1px solid black; padding: 2px;">V A L #</div>		<div style="border: 1px solid black; padding: 2px;">Telephone Number</div>							
<div style="border: 1px solid black; padding: 2px;">Make check payable to: Kentucky State Treasurer</div>		<div style="border: 1px solid black; padding: 2px;">CHECKS ONLY - DO NOT INCLUDE CHECK STUBS</div>							
<div style="border: 1px solid black; padding: 2px;">Mail to: Kentucky Department of Revenue Frankfort, KY 40619-0006</div>		<div style="border: 1px solid black; padding: 2px;">DO NOT STAPLE PAYMENT TO VOUCHER</div>							
		<div style="border: 1px solid black; padding: 2px;">40A201ES(10-16)</div>							

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MODULUS 10 CHECK DIGIT ROUTINE

In this example, "C" will hold the place of the check digit to be calculated. The string of characters for which the check digit is to be calculated is weighted from right to left by 2 then 1. Working from right to left, the digit from the string is multiplied by the assigned weight. That figure is then divided by 10 and the whole number equivalent of the integer and modulus results are added together to form a single digit. This single digit value is accumulated for each digit in the string. The total is divided by 10 again. This calculation differs from the calculations of the individual digits as the integer portion of the result is discarded and the whole number representation of the modulus portion is subtracted from 10 resulting in the check digit for the string. If the check digit calculates to be 10, then the check digit will be 0.

			Total=0
Weights:	212121212	2*3=06	
String:	106860723C	06/10=0.6	
		0 + 6 = 6	
			Total = Total + 6 = 6
Weights:	212121212	1*2 = 02	
String:	106860723C	02/10 = 0.2	
		0 + 2 = 2	
			Total = Total + 2 = 8
Weights:	212121212	2* 7 = 14	
String:	106860723C	14/10 = 1.4	
		1 + 4 = 5	
			Total = Total + 5 = 13
Weights:	212121212	1*0 = 00	
String:	106860723C	00/10 = 0.0	
		0 + 0 = 0	
			Total = Total + 0 = 13
Weights:	212121212	2 * 6 = 12	
String:	106860723C	12/10 = 1.2	
		1 + 2 = 3	
			Total = Total + 3 = 16
Weights:	212121212	1*8 = 08	
String:	106860723C	08/10 = 0.8	
		0 + 8 = 8	
			Total = Total + 8 = 24
Weights:	212121212	2 * 6 = 12	
String:	106860723C	12/10 = 1.2	
		1 + 2 = 3	
			Total = Total + 3 = 27
Weights:	212121212	1*0 = 00	
String:	106860723C	00/10 = 0.0	
		0 + 0 = 0	
			Total = Total + 0 = 27
Weights:	212121212	2 * 1 = 02	
String:	106860723C	02/10 = 0.2	
		0 + 2 = 2	
			Total = Total + 2 = 29
			Total/10 = 2.9
			Check digit = 10 - 9 = 1

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CONTACT INFORMATION

Below is the primary and secondary contact information listed by the tax type. **Please send forms to the appropriate contact(s) for approval.** Forms sent to the incorrect contact will cause a delay in the approval of the form as they must be rerouted to appropriate personnel.

Alcohol Tax

Kentucky Department of Revenue
501 High Street, Station 62
Frankfort, KY 40601
Fax: (502) 564-3393

Primary Contact: Andi Mefford
Andi.Mefford@ky.gov
(502) 564-9250

Bank Franchise Tax

Kentucky Department of Revenue
501 High Street, Station 62
Frankfort, KY 40601
Fax: (502) 564-3393

Primary Contact: Judy Stephenson
Judy.Stephenson@ky.gov
(502) 564-9280

Secondary Contact: Ashley Quinn
Ashley.Quinn@ky.gov
(502) 564-2098

Business (Corporate/Partnership) Income Tax (Non Scannable)

Kentucky Department of Revenue
501 High Street - Mail Station 22
Frankfort, KY 40601-2103
Fax: (502) 564-1609

Primary Contact: Chris Rains
Christopher.Rains@ky.gov
(502) 564-7926

Secondary Contact: Sikitia Snow
Sikitia.Morris@ky.gov
(502) 564 -8808

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Collections

Kentucky Department of Revenue
501 High Street, Station 41
Frankfort, KY 40620
Fax: (502) 564-9200

Primary Contact: Brian Redmon
Brian.Redmon@ky.gov
(502) 564-4921 Extension 4521

Secondary Contact: Allison Crume
Allison.Crume@ky.gov
(502) 564-4921 Extension 4449

Individual Income Tax & Fiduciary Tax (Non Scannable)

Kentucky Department of Revenue
501 High Street, Station 22
Frankfort, KY 40601-2103
Fax: (502) 564-0230

Primary Contact: Sikitia Snow
Sikitia.Morris@ky.gov
(502) 564-8808

Secondary Contact: Chris Rains
Christopher.Rains@ky.gov
(502) 564 -7926

Inheritance Tax

Department of Revenue
501 High Street, Station 61
Frankfort, KY 40601
Fax: (502) 564-2695

Primary Contact: Jim Orr
James.Orr@ky.gov
(502) 564-9306

Insurance Premium Tax & Premium Surcharge

Kentucky Department of Revenue

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501 High Street, Station 61
Frankfort, KY 40601
Fax: (502) 564-2695

Primary Contact: Cheryl Hunt
Cheryl.Hunt@ky.gov
(502) 564-9305

Miscellaneous Tax

Kentucky Department of Revenue
501 High Street, Station 62
Frankfort, KY 40601
Fax: (502) 564-3393

Primary Contact: Judy Stephenson
Judy.Stephenson@ky.gov
(502) 564-6823

Secondary Contact: Linda Benton
Linda.Benton@ky.gov
(502) 564-9300

Motor Fuels Tax

Department of Revenue
501 High Street, Station 63
Frankfort, KY 40601
Fax: (502) 564-2906

Primary Contact: Michael Grammer
Michael.Grammer@ky.gov
(502) 564-1234

Secondary Contact (Road Fund Taxes): Toni Fields
Latoria.Fields@ky.gov
(502) 564-2087

Property Tax

Kentucky Department of Revenue
501 High Street, Station 32
Frankfort, KY 40601-2103
Fax: (502) 564-8192

Primary Contact: Andy R. Boblitt

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Andy.Boblitt@ky.gov
(502) 564-7138

Secondary Contact: William Lawson
William.Lawson@ky.gov
(502) 564-7125

Sales Tax (Non Scannable)

Kentucky Department of Revenue
501 High Street, Station 66
Frankfort, KY 40601
Fax: (502) 564-2041

Primary Contact: Kevin West
Kevin.West@ky.gov
(502) 564-8920

Secondary Contact: Ricky Haven
Ricky.Haven@ky.gov
(502) 564-6828

**Scannable Documents - including Sales Tax, Withholding Tax, Individual & Business
Income Tax**

Kentucky Department of Revenue
501 High Street, Station 22
Frankfort, KY 40601
Fax: (502) 564-0230

Primary Contact: Anna Gray
Anna.Gray@ky.gov
(502) 564-8777

Secondary Contact: Judy Tipton
Judy.Tipton@ky.gov
(502) 564-7815

School Tax

Kentucky Department of Revenue
501 High Street, Station 61
Frankfort, KY 40601
Fax: (502) 564-2695

Primary Contact: Jim Orr

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James.Orr@ky.gov
(502) 564-9306

Taxpayer Registration

Kentucky Department of Revenue
501 High Street,
PO Box 299, Station 20A
Frankfort, KY 40602-1074
Fax: (502) 564-0796

Primary Contact: Janine Shackelford
Janine.Shackelford@ky.gov
(502) 564-2730

Secondary Contact: Celeste Popplewell
Celeste.Popplewell@ky.gov
Phone: (502) 564-7435

Tobacco Tax

Kentucky Department of Revenue
501 High Street, Station 62
Frankfort, KY 40601
Fax: (502) 564-3393

Primary Contact: Debbie Licato
Debbie.Licato@ky.gov
(502) 564-9734

Withholding Tax (Non Scannable)

Kentucky Department of Revenue
501 High Street, Station 57
Frankfort, KY 40601
Fax: (502) 564-3685

Primary Contact: Melissa D. Perry
MelissaD.Perry@ky.gov
(502) 564-7617

Secondary Contact: Debbie Travis
Deborah.Travis@ky.gov
(502) 564-7598